

# Cross Border EU VAT: Rules and Principles

## Continuing Professional Development

### Instructor:

Constantinos Kounnis

Strong leadership this course focuses exclusively on cross border EU VAT.

Participants will learn how to analyse cross border transactions in order to correctly evaluate all necessary aspects in determining the VAT treatment.

This course sets two main objectives:

- To present the relevant rules and principles methodically with sufficient clarity without losing sight of the complexities involved in cross border transactions, and
- To help participants develop a good level of competence in solving cross border EU VAT issues by applying the correct rules and principles.

### Who should attend the seminar?

This course is suitable for anyone with interest in cross border EU VAT issues or anyone dealing with cross-border EU VAT on a regular basis. Both beginners and more advance VAT users will benefit from the course, which is appropriate for accounting staff, financial controllers and other professionals handling VAT issues internally or managing the VAT affairs of clients.

28 & 29 May 2024  
09:00 – 12:15 (6 CPD Units)

**Registrations: Fee:**  
€200  
Click [here](#) to register

**COURSE PROGRAMME**

<b>Day 1:</b>		<b>Cross Border EU VAT: Rules and Principles</b>
<b>Time</b>	<b>Duration</b>	<b>Description</b>
09:00 - 10:30	1:30	<p><b>Topic 1: Introduction</b> Overview of EU VAT legislation, Structure of the Principal VAT Directive and explanation of important concepts: Fiscal Neutrality, Effectiveness of Rights, Legitimate Expectations, Abuse of Rights</p> <p><b>Topic 2: Scope, Taxable Transactions, Territory, Taxable Persons</b> Basic charge to tax, taxable persons, supplies of goods and services, deemed supplies of goods and services, deemed despatches and acquisitions</p>
10:30 - 10:45	0:15	<b>C O F F E E B R E A K</b>
10:45 - 12:15	1:30	<p><b>Topic 3: Place of Supply of Goods</b> Origin and Destination system, Place of supply of goods, Basic and Special Rules including Distant Selling, Missing Trader and Despatch Fraud. Place of acquisitions, Triangulation. Place of importation of goods.</p> <p><b>Topic 4: Place of Supply of Services (Basic Rules)</b> B2B and B2C Basic Rule, place of belonging (Permanent and fixed establishments), guidance on the status of a customer.</p>
<b>Total Net Duration</b>	<b>3:00</b>	<b>END OF SEMINAR</b>

<b>Day 2:</b>		<b>Cross Border EU VAT: Rules and Principles</b>
<b>Time</b>	<b>Duration</b>	<b>Description</b>
09:00 – 10:00	1:00	<b>Topic 4: Place of Supply of Services (Basic Rules)</b> B2B and B2C Basic Rule, place of belonging (Permanent and fixed establishments), guidance on the status of a customer
10:00 – 10:30	0:30	<b>Topic 5: Place of Supply of Services (Special Rules)</b> B2B and B2C overrides including Telecommunications, Broadcasting and Electronically supplies services, MOSS (Union and Non-Union Schemes), Use and Enjoyment Provisions.
10:30 – 10:45	0:15	<b>C O F F E E B R E A K</b>
10:45 – 11:30	0:45	<p><b>Topic 6 &amp; 7: Exemptions</b> Exemption on dispatches and exports, exemptions on acquisitions and imports.</p> <p><b>Topic 8: Accounting Obligations</b> Persons liable for payment of the VAT, Reverse charge, Invoices and Paper work, recapitulative statements (VIES)</p>
11:30 – 12:15	0:45	<p><b>Topic 9: Refund of VAT to Non-Established Persons</b> Directive on cross border refunds and the 13th Directive</p> <p><b>Topic 10: Definite VAT System, Quick Fixes, and VAT E-commerce Package</b> 2020 Quick Fixes, and VAT E-Commerce Package (New distant selling rules) and One Stop Shop (OSS)</p>
<b>Total Net Duration</b>	<b>3:00</b>	<b>END OF SEMINAR</b>